

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A recording material for back printing, comprising:

a transparent substrate;

a crosslinked ink absorbing layer that is provided on the transparent substrate;

and

a crosslinked porous ink transmitting layer, that includes a binder resin and a filler dispersed therein, is provided on the ink absorbing layer,

wherein:

the ink transmitting layer is crosslinked to a greater extent than the ink absorbing layer; and

the ink absorbing layer is crosslinked at least in the region on the ink transmitting layer side.

2. (Previously Presented) The recording material for back printing according to claim 1, wherein the ink transmitting layer is crosslinked using a crosslinking agent.

3. (Previously Presented) The recording material for back printing according to claim 1, wherein the ink absorbing layer comprises a hydrophilic resin.

4. (Cancelled)

5. (Previously Presented) The recording material for back printing according to claim 2, wherein the ink absorbing layer comprises a hydrophilic resin.

6. (Previously Presented) The recording material for back printing according to claim 2, wherein the ink absorbing layer is crosslinked at least in the region on the ink transmitting layer side.

7. (Previously Presented) The recording material for back printing according to claim 3, wherein the ink absorbing layer is crosslinked at least in the region on the ink transmitting layer side.

8. (Previously Presented) The recording material for back printing according to claim 1, wherein the ink receiving layer comprises a hydrophobic resin.

9. (Previously Presented) The recording material for back printing according to claim 2, wherein the ink receiving layer comprises a hydrophobic resin.

10. (Previously Presented) The recording material for back printing according to claim 1, wherein the ink absorbing layer is crosslinked using a crosslinking agent.

11. (Previously Presented) The recording material for back printing according to claim 1, wherein the ink transmitting layer is crosslinked by irradiation with an electron beam.

12. (Previously Presented) The recording material for back printing according to claim 1, wherein the ink absorbing layer is crosslinked by irradiation with an electron beam.

13. (Previously Presented) The recording material for back printing according to claim 1, wherein the ink transmitting layer is crosslinked by irradiation with ultraviolet rays.

14. (Previously Presented) The recording material for back printing according to claim 1, wherein the ink absorbing layer is crosslinked by irradiation with ultraviolet rays.

15. (Previously Presented) The recording material for back printing according to claim 2, wherein the crosslinking agent is selected from the group consisting of an isocyanate type crosslinking agent and a melamine type crosslinking agent.

16. (Previously Presented) The recording material for back printing according to claim 10, wherein the crosslinking agent is selected from the group consisting of an isocyanate type crosslinking agent and a melamine type crosslinking agent.

17. (Previously Presented) The recording material for back printing according to claim 2, wherein the ink absorbing layer comprises a water-soluble polyester resin, polyvinyl pyrrolidone, aluminum hydroxide, and ion-exchange water.

18. (Previously Presented) The recording material for back printing according to claim 2, wherein the ink receiving layer comprises silica, a polyester resin or a phenoxy resin, isocyanate, MEK, and cyclohexanone.

19. (Previously Presented) The recording material for back printing according to claim 2, wherein the proportion of the binder to the filler is 5-200 parts by weight of the binder resin per 100 parts by weight of the filler.